



Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

2004
D-40ES

2004

D-40ES

**Estimated Payment for Individual
Income or Fiduciary Tax**

Secure - Accurate - Convenient ...

File Electronically Today!

www.cfo.dc.gov/etsc



D-40ES (REV. 10/03)

Who must file D-40ES estimated tax vouchers?

You must file these vouchers if you are required to file a DC income tax return and, after subtracting your tax withheld and any credits, you expect to owe \$100 or more in taxes.

Should you file joint vouchers?

If you plan to file jointly on your 2004 D-40 return, you should file joint 2004 vouchers to ensure that you receive proper credit for any estimated income tax you pay. If you file joint vouchers, but you do not file jointly on your D-40 return, you may divide the estimated tax paid between you and your spouse any way you wish.

Where do you make payments?

You may choose to pay your estimated tax and file your voucher electronically. You can do this free of charge through the DC Government web site. Go to www.cfo.dc.gov, select Taxpayer Service Center, select Individual Income Tax Service Center, and then select DC Online Filing.

If you choose to file by paper, mail the voucher and payment to:

Office of Tax and Revenue
Individual Estimated Tax
P0 Box 96018
Washington, DC 20090-6018

Make your check or money order payable to the DC Treasurer. Write your social security number, voucher number, and "2004 D-40ES" on your check or money order.

When are the vouchers due?

File your vouchers by the following dates:

- Voucher 1: April 15, 2004
- Voucher 2: June 15, 2004
- Voucher 3: September 15, 2004
- Voucher 4: January 18, 2005

How do you determine your estimated tax?

If you expect your taxes and withholding for 2004 to be approximately the same as last year, your estimated tax is the amount of tax you owed in 2003. Divide this amount by four installments.

If you expect this year's income to be different from last year, use the worksheet on page 6 to estimate your 2004 DC taxes.

Can you apply an overpayment from your DC return?

You can apply the full amount of any overpayment from your prior year's income tax return to the first payment of your estimated taxes or you can spread it across the four installments any way you choose. You may not use this if you have requested or received a refund of this overpayment.

You can use the record of payments worksheet on page 8 to plan

how much overpayment you will apply to each installment.

Could you be charged a penalty or fee?

If you underestimate your taxes:

You will be charged an underpayment rate of 10 percent per year compounded daily if your withholdings, credits and estimated tax payments do not equal:

- at least 90% of the amount of tax you will owe on your 2004 DC return, or
- 100% of the amount of tax you owed on your 2003 DC return.

If you falsely state your estimated taxes:

You will be charged a penalty if any statement made on the voucher is not true and accurate to the best of your knowledge.

Dishonored check

You will be charged a \$65 fee if your check is returned to us.

What if your estimated taxes change during the year?

If you have filed one or more vouchers and you find that your esti-

mated tax changes substantially, use the calculation on page 6 to recalculate your estimated tax.

Using your remaining vouchers, adjust your installment amounts to cover the balance you owe. If you file your DC individual tax return for the year 2003 before you make your last estimated tax payment, you must pay the balance of any tax due with your return. (Do not send in your last voucher.)

Where do you call if you have questions?
Office of Tax and Revenue 202-727-4TAX (4829)

Filling out the form

To ensure that we can process your forms quickly and accurately, please follow these guidelines. Do not print outside the boxes.

Using black ink, print in capital letters.

* R O B E R T S

Leave a space between words and between numbers and words.

8 * E L M

Yes

No

Write 3s with rounded tops, not flat tops.

* 3 * 7 ~~3 7~~

Write 7s without middle bars.

Round all cents to the nearest dollar. Do not enter cents.

\$ 5 7 2 0 4 * 00

Worksheet to Estimate D.C. Tax Payments

a	Federal adjusted gross income expected for 2004	a	
b	Deduction amount If you expect to itemize your deductions, enter the estimated deduction amount. If you expect to take a standard deduction, for married filing separately, enter \$1,000; all others enter \$2,000.	b	
c	Subtract Line b from Line a.	c	
d	Number of exemptions	d	
e	Exemption amount Multiply \$1,370 by Line d.	e	
f	Estimated taxable income Subtract Line e from Line c.	f	
g	DC tax Use the tax rate table on page 7.	g	
h	DC income tax to be withheld during 2004	h	
i	Property tax credit If you have none, make no entry — leave blank.	i	
j	Other credits EITC, Low Income Credit, or credit for child care. If you have none, leave blank.	j	
k	Add Lines h–j.	k	
l	Estimated DC tax Subtract Line k from Line g.	l	
m	Amount of each payment Divide Line l by the number of voucher payments due this year. Apply any overpayment from your 2003 return any way you wish, see page 8.	m	

Amended estimated tax payment *Use this calculation if your estimated income changes significantly after you have filed one or more vouchers.*

a Amended estimated tax for 2004

a

b Total payments made

b

c Total due Subtract Line b from Line a.

c

d Amount of each remaining installment Divide Line c by the number of remaining installments.
Using your remaining vouchers, adjust your installment amount to cover the balance you owe.

d

Tax Rate Table

Taxable Income

DC Tax

\$10,000 and less

5% of taxable income

\$10,001 to \$30,000

\$500 plus 7.5% of taxable income over \$10,000

More than \$30,000

\$2,000 plus 9.3% of taxable income over \$30,000

Record of payments worksheet

KEEP FOR YOUR RECORDS
Estimated Tax Payments

Use this record to plan how much of any overpayment credit you will apply to each installment and to record the date you paid.

Total estimated tax for 2004	
Credits from any 2003 D-40 overpayment	

<i>Voucher number</i>	<i>Installment amount</i>	<i>—</i>	<i>Portion of 2003 overpayment applied</i>	<i>=</i>	<i>Payment amount</i>		<i>Date paid</i>		<i>Payment Information</i>
1		—		=					
2		—		=					
3		—		=					
4		—		=					



Government of the
District of Columbia

D-40N Change of Name or Address

Important: Fill out both sides.

Old information

Your first name

M.I. Last name

Spouse's first name

M.I. Last name

Your social security number

Spouse's social security number

Your daytime phone number

Home address (number and street)

Apartment number

City

State

Zip code

page 1

New information

Your first name M.I. Last name

Spouse's first name M.I. Last name

Your social security number Spouse's social security number Your daytime phone number

Home address (number and street) Apartment number

City State Zip code

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2004

2004 D-40ES Estimated Payment for Individual or Fiduciary Income Tax



0 4 0 4 0 0 3 1 0 0 0 0

Fill in if ☐ Individual Income Tax Return (D-40, D-40EZ) ☐ Fiduciary Income Tax Return (D-41)

Quarterly payment
(dollars only)

.00

Individual - your social security number

Individual - spouse's social security number

Fiduciary - Federal Employer ID Number

Individuals, your first name, middle initial, last name. Fiduciary, enter name. *(Leave a space between names and initials.)*

Individuals, your spouse's first name, middle initial, last name. Fiduciary, enter name. *(Leave a space between names and initials.)*

Address (number, street, and apartment number)

Fill in ☐ if this is your first return or if your address changed from your last return

City

State

Zip code

Make check or money order payable to DC Treasurer.

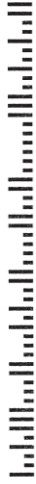
2004 D-40ES P1

Voucher number:

Due date:

Estimated Payment for Individual Income Tax or Fiduciary

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OFFICE OF TAX AND REVENUE
INDIVIDUAL ESTIMATED TAX
PO BOX 96018
WASHINGTON DC 20090-6018



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